



The Sherwin-Williams Company
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October 13, 1999

(216) 566-2482

Carl R. Howard, Esq.
U.S. Environmental Protection Agency
Office of Regional Counsel
290 Broadway
New York, NY 10007-1866

Re: Hilliard's Creek Administrative Order on Consent for Removal Action

Dear Carl:

Pursuant to paragraph 80(5) of the above-referenced Administrative Order on Consent, I am enclosing Sherwin-Williams' most recent quarterly 10-Q Report providing financial information sufficient to make it unnecessary to require additional financial assurance.

Please let me know if you have any questions.

Very truly yours,

A handwritten signature in cursive script that reads "Allen J. Danzig".

Allen J. Danzig
Associate General Counsel, Environmental

AJD/kmn
Enclosure

cc: Emmet Keveney (3 copies)
Sally Jones
Gordon Kuntz

406810

